

## **ABSTRACT OF THE DISCLOSURE**

A computer system and methods for whole company securitization of income derived from intellectual property or other intangible assets associated with a business. The systems and methods optimize the use of intangible corporate assets by means of corporate restructuring and third-party financing. A manager entity evaluates intangible assets of a parent business and assists in a corporate restructuring, as a result of which the intangible assets are transferred to a bankruptcy remote special purpose entity, which licenses assets such as patents, brand names and others, back to the operating companies of the parent business. Proceeds from the sale of the intellectual property are used by the parent company for various corporate purposes, such as debt re-financing. The intangible assets are securitized by the manager, so that underlying business debt of the parent business may be transformed into investment-grade.